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the conditions of the uniform bill of lading, was looted en route. Suit was not instituted within the limitation provided for by the bill of lading. In replication to a defense setting forth the limitation, the consignee relied on the Transportation Act of 1920, which directed that the time of federal control of railroads be deducted in computing "periods of limitation in actions against carriers . . . for causes of action arising prior to federal control." (41 STAT. AT L. 462, § 206 f.) *Held*, that the Transportation Act did not apply to limitations arising out of contract. *New York Central R. R. Co. v. Lazarus*, 278 Fed. 900 (2nd Circ.).

The United States Supreme Court has held that statutes of limitation in actions on personal debts may be suspended without violating the constitutional guaranty of due process, and has distinguished debts, where the statutes bar only a remedy, and property, where the operation of the statutes vests rights analogous to prescription. *Campbell v. Holt*, 115 U. S. 620. The principal case endeavors to add a further distinction between periods of limitation imposed by statute, and those created by contract. The opinion suggests that to hold the contractual limitation within the suspending force of the Transportation Act would be unconstitutional, the court relying on the argument that the completion of such a limitation destroys liability and vests a right to assert the defense. See *Lawrence v. City of Louisville*, 96 Ky. 595, 29 S. W. 450; *The Harrisburg*, 119 U. S. 199, 214. See also WOOD, LIMITATIONS, § 11. This reasoning seems unnecessary, in view of the construction adopted by the court, by which the words "periods of limitation now prescribed by state or federal statutes" — used generally throughout the act — are held to qualify the words "periods of limitation" used in the clause in question, and to restrict the operation of that clause to statutory periods of limitation.

TAXATION — GENERAL LIMITATIONS ON THE TAXING POWER — STATE TAX ON IMPORTS. — Oil was imported in tank steamers from Mexico which on arrival at the city of South Portland was pumped into tanks on shore there to remain until drawn into tank cars and trucks to be delivered to customers. While stored in the tanks the oil was taxed by the city as part of the property of the plaintiff who thereupon sought to avoid the tax on the ground that it was contrary to the Constitution of the United States which prohibits the state from laying imposts or duties on imports without the consent of Congress. (U. S. CONST., Art. I, § 10.) *Held*, that the city may assess such tax. *Mexican Petroleum Corp. v. City of South Portland*, 115 Atl. 900 (Me.).

The point at which goods lose their character as imports so as to become taxable by a state has been determined to be when the original package in which the goods have been brought into the state has been broken. *Brown v. Maryland*, 12 Wheat. (U. S.) 419; *May v. New Orleans*, 178 U. S. 496. But this test is by no means conclusive and at times others must be resorted to. *Austin v. Tennessee*, 179 U. S. 343; *Mobile v. Waring*, 41 Ala. 139. See *People v. Schmidt*, 218 N. Y. 256, 112 N. E. 755. Instead, then, of stretching the original package doctrine to cover cases of which the court had no conception when the doctrine was originated, as was done in the principal case, it would be appropriate to determine whether the goods have become part of the general mass of property within the state merely from the way the goods are treated. Thus in the principal case, a controlling consideration is the fact that the oil was placed in tanks from which the plaintiff drew to supply its customers and was treated as part of the plaintiff's supply within the state available for the purpose of meeting the plaintiff's obligations. Authority for this method of approach is found in cases which have determined the point at which gas in subsidiary pipe lines fed from

trunk lines from outside the state has become mingled with the property within the state so as to be no longer a part of interstate commerce. *West Va. & Maryland Gas Co. v. Towers*, 134 Md. 137, 106 Atl. 265; *State v. Flannelly*, 96 Kan. 372, 152 Pac. 22.

TORTS — LIABILITY OF OCCUPIER OF PREMISES — ATTRACTIVE NUISANCE. — On the defendant's land in the outskirts of a city of 8,000 inhabitants was an abandoned cellar. A pool of water, clear in appearance but dangerously poisoned with sulphuric acid to the knowledge of the defendant, collected therein. Two children, aged 8 and 11, came upon the land, and were *then* attracted to the pool; they swam in it and died of poisoning. The cellar and pool were 100 feet from the highway, and there were paths across the land. No evidence was offered that children were accustomed to go to the place or that the sight of the pool had induced the deceased children to enter the land. It was doubtful whether the pool was visible from any point where the children lawfully were. The parents of the children brought action against the defendant and from a verdict and judgment in their favor the defendant sought review by writ of *certiorari*. *Held*, that the judgment be reversed. *United Zinc & Chemical Co. v. Britt*, 42 Sup. Ct. Rep. 299.

The federal rule in force since 1873 applied to "attractive nuisance" cases a standard of the foreseeability of the child's presence and injury; the child's technical situation as a trespasser was immaterial. *Railroad Co. v. Stout*, 17 Wall. (U. S.) 657. The Court in the *Britt* case disclaims any intention to overrule this decision; but it is submitted that the later decision appreciably modifies the earlier. Under the *Britt* case mechanically delimited categories of trespassers, invitees, and licensees are erected from the fictions of implied license and implied invitation; those in the category of trespassers are held to be owed no duty of care; the foreseeability of the child's presence through other causes than a fictional license or invitation is immaterial. This substitution of rigidity for flexibility in a branch of the law where flexibility to meet the varied circumstances of human experience is a prime requisite seems a retrogression in the humanization of the law of torts. See 35 HARV. L. REV. 68. But see Jeremiah Smith, "Liability of Landowner to Children Entering without Permission," 11 HARV. L. REV. 349; 12 *ibid.* 206.

TORTS — NEGLIGENCE — EXISTENCE OF DUTY NOT ARISING OUT OF CONTRACT — NEGLIGENT MISREPRESENTATION. — The defendant, a public weigher, was ordered and paid by the vendor to weigh goods sold. The defendant knew that the purpose of the weighing was to determine the amount that the plaintiff, the purchaser, should pay. The defendant was negligent in the weighing, and the plaintiff, acting on the defendant's certificate of weight, overpaid the vendor. The plaintiff sues in tort for negligence. *Held*, that judgment be entered for the plaintiff. *Glanzer v. Shepard*, 135 N. E. 275 (N. Y.).

The maker of an article which, if defective, would be reasonably certain to place life or limb in peril, is liable to a purchaser of such article, irrespective of contract, for injuries caused by the maker's negligence. *MacPherson v. Buick Motor Co.*, 217 N. Y. 382, 111 N. E. 1050. See 29 HARV. L. REV. 866. The same liability exists for damage to property. *Quackenbush v. Ford Motor Co.*, 167 App. Div. 433, 153 N. Y. Supp. 131. And, likewise, for loss of reputation and profits. *Mazetti v. Armour & Co.*, 75 Wash. 622, 135 Pac. 633. *Contra*, *Nelson v. Armour Packing Co.*, 76 Ark. 352, 90 S. W. 288. The principle of law should be the same where the action of the defendant is directed toward another's